

**Illinois Department of Revenue
Regulations**

Title 86 Part 428 Section 428.100 Definitions
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TITLE 86: REVENUE

**PART 428
CANNABIS AND CONTROLLED SUBSTANCES TAX ACT**

Section 428.100 Definitions

As used in this Part the terms listed below are defined as follows:

"Act": The Cannabis and Controlled Substances Tax Act (Ill. Rev. Stat. 1987, ch. 120, par. 2151 et seq.);

"Cannabis": The definition of "cannabis" is the same as the definition of "cannabis" in Section 3(a) of the Cannabis Control Act (Ill. Rev. Stat. 1987, ch. 56 1/2, par. 703(a));

"Controlled Substance": *A drug, substance, or immediate precursor specified in Article II of the Illinois Controlled Substances Act (Ill. Rev. Stat. 1987, ch. 56 1/2, par. 1101 et seq.; 77 Ill. Adm. Code 2070), including "counterfeit substance" as defined in Section 102 of the Illinois Controlled Substances Act (Ill. Rev. Stat. 1987, ch. 56 1/2, par. 1102(h)) (Section 2 of the Act);*

"Dealer": *A person who, in violation of the Illinois Controlled Substances Act or the Cannabis Control Act manufactures, produces, ships, transports, imports, sells or transfers or possesses with intent to deliver to another person more than 30 grams of cannabis or more than 5 grams of any controlled substance or 5 or more dosage units of a controlled substance (Cannabis and Controlled Substances Tax Act (Ill. Rev. Stat. 1987, ch. 120, par. 2151));*

"Department": The Illinois Department of Revenue;

"Tax stamp": The official stamp, label or other indicia issued by the Department that, when affixed to a container of cannabis or controlled substances, indicates that the tax imposed by the Act on that cannabis or controlled substance has been paid.